



**CITY OF DOUGLAS FIRE DEPARTMENT & AMBULANCE**  
**1400 10TH STREET**  
**Douglas, AZ 85607**

*Phone (520) 417-7371*

*Fax (520) 417-7159*

---

*Mario Novoa*  
*Chief*

January 17, 2014

Aaron Sams, Assistant Director  
Bureau of Emergency Medical Services & Trauma System  
Arizona Department of Health Services  
150 N. 18<sup>th</sup> Avenue, Suite 540  
Phoenix, AZ 85007

Mr. Sams,

Enclosed you will find the Annual Revenue and Cost Report 2013 for the City of Douglas Fire and Ambulance Department.

Please feel free to contact for any questions or concerns on this. Thank you.

Respectfully submitted,

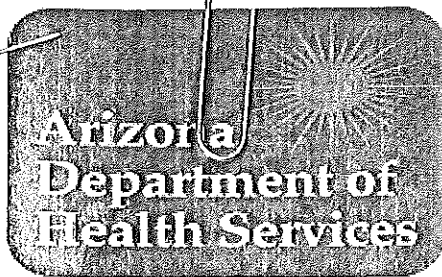
Mario Novoa  
DFD Chief

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*"Douglas- the premier southwestern border community"*



**Division of Public Health Services** JAN 14 2014

Office of the Assistant Director  
Public Health Preparedness Services

150 N. 18<sup>th</sup> Avenue, Suite 540  
Phoenix, Arizona 85007  
(602) 364-3150/ 1-800-200-8523  
(602) 364-3568 Fax

JANICE K. BREWER, GOVERNOR  
WILL HUMBLE, DIRECTOR

January 13, 2014

Mario Novoa, Fire Chief  
**CITY OF DOUGLAS FIRE DEPT. AMBULANCE SERVICE**  
1400 10<sup>th</sup> Street  
Douglas, AZ 85607

**Re: ANNUAL AMBULANCE REVENUE AND COST REPORT**

Our records indicate that the ambulance service referenced above has not submitted requested financial statements for the fiscal year ended June 30, 2013, which were due on or before December 27, 2013.

Arizona Administrative Code R9-25-910(A) requires each ambulance service to file an Ambulance Revenue and Cost Report (ARCR) with the Arizona Department of Health Services, Bureau of Emergency Medical Services and Trauma System (BEMSTS), no later than 180 days after the certificate holder's fiscal year end.

Fire districts and small rural ambulance services may choose to complete a short version of an ARCR (*Ambulance Revenue & Cost Report, Fire District & Small Rural Company*). All other ambulance services are required to complete the long version of the report (*Ambulance & Cost Report, General Information and Certification*). Copies of each report are available on the BEMSTS website at <http://www.azdhs.gov/bems/ambulance/ground.htm>

Please submit a completed ARCR for fiscal year 2013 by January 31, 2014. Failure to submit the required information may result in the Department initiating disciplinary action under A.A.C. R9-25-912.

Should you have any questions regarding our request, please contact our office by phone at (602) 364-3167 or via e-mail at [Aaron.Sams@azdhs.gov](mailto:Aaron.Sams@azdhs.gov)

Sincerely,

Aaron Sams  
Bureau of Emergency Medical Services and Trauma System  
Arizona Department of Health Services  
Phone: 602 364 3167  
Email: [Aaron.Sams@azdhs.gov](mailto:Aaron.Sams@azdhs.gov)

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## ACTUAL FINANCIAL DATA

### AMBULANCE REVENUE and COST REPORT (PROJECTED)

#### GENERAL INFORMATION and CERTIFICATION

Legal Name of Company: CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE CON No. EMS 3027

D.B.A. (Doing Business As): \_\_\_\_\_ Business Phone: (520) 364-2481

Financial Records Address: 1400 10th Street City: Douglas, AZ Zip Code: 85607

Mailing Address (If Different): 1400 10th Street City: Douglas, AZ Zip Code: 85607

Owner / Manager: Mario Novoa

Report Contact Person: Luis Pedroza Business Phone: (520) 417-7319 Ext. \_\_\_\_\_

Report for Period From: From: July 1, 2012 To: June 30, 2013

Method of Valuing Inventory: LIFO: X FIFO: \_\_\_\_\_ Other (Explain): \_\_\_\_\_

Please attach a list of all affiliated organizations (parents/subsidiaries) that exhibit at least 5% ownership/vesting.

I hereby verify that I have directed the preparation of the enclosed annual report in accordance with the reporting requirements of the State of Arizona.

I have read this report and hereby verify that the information provided is true and correct to the best of my knowledge.

This report has been prepared using the accrual basis of accounting.

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: 1/16/14

Mail to:

Department of Health Services  
Bureau of Emergency Medical Services  
Certificate of Necessity and Rates Section  
150 North 18th Avenue, Suite 540  
Phoenix, AZ 85007-3248  
Telephone: (602) 364-3150  
Fax: (602) 364-3567

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD FROM: July 1, 2012 TO: June 30, 2013

### STATISTICAL SUPPORT DATA

Line No.	DESCRIPTION	(1) SUBSCRIPTION SERVICE TRANSPORTS	(2)** TRANSPORTS UNDER CONTRACT	(3) TRANSPORTS NOT UNDER CONTRACT	(4) TOTALS
1	Number of ALS Billable Transports:				1,143
2	Number of BLS Billable Transports:				589
3	Number of Loaded Billable Miles:				7,301
4	Waiting Time (Hr. & Min.):				
5	Canceled (Non-Billable) Runs:				537

Number

### Volunteer Services: (OPTIONAL)

Donated  
Hours

6	Paramedic and IEMT	.....			
7	Emergency Medical Technician - B	.....			
8	Other Ambulance Attendants	.....			
9	Total Volunteer Hours	.....			

\*\* This column reports only those runs where a contracted discount rate was applied. See Page 7 to provide additional information regarding discounted contract runs.

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD FROM: July 1, 2012 TO: June 30, 2013

### STATISTICAL SUPPORT DATA

Line No.	Type of Service	(1)	(2)	(3)
		SUBSIDIZED PATIENTS	NON- SUBSIDIZED PATIENTS	TOTALS
1	Number of ALS Billable Transports:			1,143
2	Number of BLS Billable Transports:			589
3	Number of Loaded Billable Miles:			7,301
4	Waiting Time (Hr. & Min.):			
5	Canceled (Non-Billable) Runs:			537
				Number
	<b>Volunteer Services: (OPTIONAL)</b>			<b>Donated Hours</b>
6	Paramedic and IEMT	.....		
7	Emergency Medical Technician - B	.....		
8	Other Ambulance Attendants	.....		
9	Total Volunteer Hours	.....		

Note: This page and page 3.1, Routine Operating Revenue, are only for those governmental agencies that apply subsidy to patient billings.

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# AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:**

July 1, 2012

**TO:**

June 30, 2013

**STATEMENT OF INCOME**

Line No.	DESCRIPTION	FROM	
<b>Operating Revenues:</b>			
1	Ambulance Service Routine Operating Revenue .....	Page 3, Line 10 & Page 3.1, Line 10 .....	\$ <u>1,714,248</u>
<b>Less:</b>			
2	AHCCCS Settlement .....	Page 3.1, Line 11 .....	<u>185,659</u>
3	Medicare Settlement .....	Page 3.1, Line 12 .....	<u>294,426</u>
4	Contractual Discounts .....	Page 7, Line 22 .....	<u>-</u>
5	Subscription Service Settlement .....	Page 8, Line 4 .....	<u>-</u>
6	Other (Attach Schedule) .....	Page 3.1, Line 13 .....	<u>-</u>
7	Total .....	Sum of Lines 2 through 6 .....	<u>480,085</u>
8	Net Revenue from Ambulance Runs .....	Line 1, minus Line 7 .....	<u>1,234,163</u>
9	Sales of Subscription Service Contracts .....	Page 8, Line 8 .....	<u>-</u>
10	Total Operating Revenue .....	Line 8, plus Line 9 .....	\$ <u>1,234,163</u>
<b>Ambulance Operating Expenses:</b>			
11	Bad Debt (Includes Subscription Services Bad Debt) .....		<u>254,062</u>
12	Wages, Payroll Taxes, and Employee Benefits .....	Page 4, Line 22 .....	<u>1,861,956</u>
13	General and Administrative Expenses .....	Page 5, Line 20 .....	<u>72,836</u>
14	Cost of Goods Sold .....	Page 3, Line 15 .....	<u>26,871</u>
15	Other Operating Expense .....	Page 6, Line 28 .....	<u>174,345</u>
16	Interest Expense (Attach Schedule IV) .....	Page 14, Line 15, Column 4 & 5 .....	<u>-</u>
17	Subscription Service Direct Selling .....	Page 8, Line 23 .....	<u>N/A</u>
18	Total Operating Expense .....	Sum of Lines 11 through 17 .....	<u>2,390,071</u>
19	Ambulance Service Income (Loss) .....	Line 10, minus Line 18 .....	<u>(1,155,907)</u>
<b>Other Revenue / Expenses:</b>			
20	Other Operating Revenue and Expense .....	Page 9, Line 17 .....	<u>1,155,907</u>
21	Non-Operating Revenue and Expense .....		<u>-</u>
22	Non-Deductible Expenses (Attach Schedule) .....		<u>-</u>
23	Total Other Revenues / Expenses .....	Sum of Lines 20 & 21 .....	<u>1,155,907</u>
24	Ambulance Service Income (Loss) - Before Income Taxes .....	Sum of Line 19, plus Line 23 .....	<u>-</u>
<b>Provision for Income Taxes:</b>			
25	Federal Income Tax .....		<u>-</u>
26	State Income Tax .....		<u>-</u>
27	Total Income Tax .....	Lines 25, plus Line 26 .....	<u>-</u>
28	<b>Ambulance Service Net Income (Loss)</b> .....	Line 24, minus Line 27 .....	<u>-</u>

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## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:** July 1, 2012

**TO:** June 30, 2013

**ROUTINE OPERATING REVENUE**

**Line**

**No.**

**DESCRIPTION**

**Ambulance Service Routine Operating Revenue:**

1	ALS Base Rate Amount	Rate	\$ <u>938.70</u>	x No. of Runs	<u>1,143</u>	=	\$ <u>1,072,934</u>
		Rate		x No. of Runs		=	
2	BLS Base Rate Amount	Rate	<u>938.70</u>	x No. of Runs	<u>589</u>	=	<u>552,894</u>
		Rate		x No. of Runs		=	
3	Mileage Rate Amount	Rate	<u>12.11</u>	x No. of Billable Miles	<u>7,301</u>	=	<u>88,420</u>
		Rate		x No. of Billable Miles		=	
4	Waiting Charge Amount	Rate	<u>234.68</u>	x No. of Hours		=	<u>-</u>
		Rate		x No. of Hours		=	
5	Medical Supplies (Gross Charges to patients)						
6	Nurses Charges						
7	Total						<u>-</u>
8	Standby Revenue (Attach Schedule)						
9	Other Ambulance Service Revenue (Attach Schedule)						
10	<b>Total Ambulance Service Routine Operating Revenue (To Page 2, Line 1)</b>						<b>\$ <u>1,714,248</u></b>

**Cost of Goods Sold: (Medical Supplies)**

11	Inventory at Beginning of Year		<u>35,426</u>
12	Plus Purchases		<u>58,526</u>
13	Plus Other Costs		
14	Less Inventory at End of Year		<u>67,082</u>
15	<b>Cost of Goods Sold (To Page 2, Line 14)</b>		<b>\$ <u>26,871</u></b>

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## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:**

July 1, 2012

**TO:**

June 30, 2013

**ROUTINE OPERATING REVENUE**

Identified by subsidized and non-subsidized patients

(1)

(2)

(3)

Line No.	DESCRIPTION	SUBSIDIZED PATIENTS	NON- SUBSIDIZED PATIENTS	TOTALS
<b>AMBULANCE SERVICE OPERATING REVENUE</b>				
1	ALS Base Rate .....	\$ 1,072,934	\$	\$ 1,072,934
2	BLS Base Rate .....	552,894		552,894
3	Mileage Charge .....	88,420		88,420
4	Waiting Charge .....			-
5	Medical Supplies ..... (Gross Charges) ....	-		-
6	Nurses' Charges .....			
7	<b>Total</b>	\$ 1,714,248	\$	\$ 1,714,248
Plus:				
8	Standby Revenue ..... (Attach Schedule) .....			-
9	Other Ambulance Service Revenue (Attach Schedule) .....			-
10	<b>Total Ambulance Service Routine Operating Revenue</b> (Post to Pg 2, Line 1) .....		\$	\$ 1,714,248
Less:				
11	AHCCCS Settlement (Post total to Pg 2, Line 2) .....	\$	\$	\$ 185,659
12	Medicare Settlement (Post total to Pg 2, Line 3) .....			294,426
13	Subsidy (Post total to Pg 2, Line 6) .....		xxxxxxx	
14	Other (Attach Schedule) .....			
15	<b>Total Settlements</b> (Post to Pg 2, Line 7) .....	\$	\$	\$ 480,085

Note: This page and page 1.1, are only for those governmental agencies that apply subsidy to patient billings.

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## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:**

July 1, 2012

**TO:**

June 30, 2013

**WAGES, PAYROLL TAXES, and EMPLOYEE BENEFITS**

Line No.	DESCRIPTION	No. of *F.T.E.	AMOUNT
<b>OFFICERS / OWNERS</b> (Attach Schedule 1, Wage Category; Pg 10, Line 7)			
1	Gross Wages		\$ N/A
2	Payroll Taxes		N/A
3	Employee Fringe Benefits		N/A
4	Total		N/A
<b>MANAGEMENT</b> (Attach Schedule II, Wage Detail; Pg 11)			
5	Gross Wages	1.0	86,784
6	Payroll Taxes		1,191
7	Employee Fringe Benefits		45,071
8	Total	1.0	133,046
<b>AMBULANCE PERSONNEL</b> (Attach Schedule II, Wage Detail; Pg ** Casual Labor Wages)			
9	Gross Wages		
9	Paramedics and IEMT		\$ 824,573
10	Emergency Medical Technician (EMT)	13.0	824,573
11	Drivers	13.0	541,002
12	Payroll Taxes		-
13	Employee Fringe Benefits		18,841
14	Total	26.0	687,736
<b>OTHER PERSONNEL</b> (Attach Schedule II, Wage Detail; Pg 11)			
15	Gross Wages		
15	Dispatch		-
16	Mechanics		-
17	Office and Clerical	1.0	35,924
18	Other		-
19	Payroll Taxes		2,348
20	Employee Fringe Benefits		7,201
21	Total	1.0	45,473
22	Total F.T.E., Wages, Payroll Taxes, & Employee Benefits (Post to Pg 2, line 12) .....	28.0	\$ 2,250,671

\* Full-time equivalents (F.T.E.) is the sum of all hours for which employee wages were paid during the year divided by 2,080.

\*\* The sum of Casual Labor (wages paid on a per run basis) plus Wages paid is entered in Column 2 by line item. However when calculating F.T.E.s, do not include casual labor hours worked or expenses incurred.

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## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**      **FROM:** July 1, 2012      **TO:** June 30, 2013

**ALLOCATION OF WAGES, PAYROLL TAXES, and EMPLOYEE BENEFITS**

Line No.	DESCRIPTION		(1) No. of *F.T.E.	(2) Total Expenditure	(3) Allocation Percentage	(4) Ambulance Amount
<b>MANAGEMENT</b>						
1	Gross Wages (Attach Schedule II)		1.0	86,784	50%	43,392
2	Payroll Taxes			1,191	50%	596
3	Employee Fringe Benefits			45,071	50%	22,536
4	Total		1.0	133,046		66,523
<b>AMBULANCE PERSONNEL</b>						
		** Contractual Wages				
	Gross Wages (Attach Schedule II)	Labor				
5	Paramedics and IEMT	\$ 824,573	13.0	824,573	85%	700,887
6	Emergency Medical Technician (EMT)	541,002	13.0	541,002	85%	459,851
7	Nurses	N/A				-
8	Drivers	-	-	-	100%	-
9	Payroll Taxes			18,841	85%	16,015
10	Employee Fringe Benefits			687,736	85%	584,575
11	Total		26.0	2,072,151		1,761,328
<b>OTHER PERSONNEL</b>						
	Gross Wages (Attach Schedule II)					
12	Dispatch					-
13	Mechanics					-
14	Office and Clerical		1.0	35,924	75%	26,943
15	Other					-
16	Payroll Taxes			2,348	75%	1,761
17	Employee Fringe Benefits			7,201	75%	5,401
18	Total		1.0	45,473		34,105
19	<b>TOTAL F.T.E., WAGES, PAYROLL TAXES &amp; EMPLOYEE BENEFITS</b>	(Post to Pg 2, line 12)	28.0	2,250,671		\$ 1,861,956

\* Full-time equivalents (F.T.E.) is the sum of all hours for which employee wages were paid during the year divided by 2,080.

\*\* The sum of Casual Labor (wages paid on a per run basis) plus Wages paid is entered in Column 2 by line item. However, when calculating F.T.E's, do not include casual labor hours worked or expenses incurred.

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD

FROM:

July 1, 2012

TO:

June 30, 2013

BASIS OF ALLOCATIONS OF WAGES, PAYROLL et al.

Line No.	DESCRIPTION	<u>Basis of Allocations</u>	
1	Gross Wages - MANAGEMENT	Estimate of time spent	
2	Payroll Taxes	Estimate of time spent	
3	Employee Fringe Benefits	Estimate of time spent	
4	Total	Estimate of time spent	
		Contractual	Wages
Gross Wages - AMBULANCE PERSONNEL			
5	Paramedics and IEMT		Estimate of time spent
6	Emergency Medical Technician (EMT)		Estimate of time spent
7	Nurses		N/A
8	Drivers		Actual time spent
9	Payroll Taxes		Estimate of time spent
10	Employee Fringe Benefits		Estimate of time spent
11	Total		Estimate of time spent
Gross Wages - OTHER PERSONNEL			
12	Dispatch		N/A
13	Mechanics		N/A
14	Office and Clerical		Estimate of time spent
15	Other		N/A
16	Payroll Taxes		Estimate of time spent
17	Employee Fringe Benefits		Estimate of time spent
18	Total		Estimate of time spent

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD

FROM: July 1, 2012

TO: June 30, 2013

### GENERAL and ADMINISTRATIVE EXPENSES

Line No.	DESCRIPTION		
<b>Professional Service:</b>			
1	Legal Fees .....	\$	210
2	Collection Fees .....		53,389
3	Accounting and Auditing .....		1,753
4	Data Processing Fees .....		-
5	Other (Attach Schedule) .....		-
6	Total .....	\$	55,351
<b>Travel and Entertainment:</b>			
7	Meals and Entertainment .....		1,370
8	Transportation - Other Company Vehicles .....		-
9	Travel .....		21,217
10	Other (Attach Schedule) .....		-
11	Total .....		22,587
<b>Other General and Administrative:</b>			
12	Office Supplies .....		7,321
13	Postage .....		485
14	Telephone .....		11,251
15	Advertising .....		-
16	Professional Liability Insurance .....		9,248
17	Dues and Subscriptions .....		1,519
18	Other (Attach Schedule) .....		-
19	Total .....		29,824
20	<b>Total General and Administrative Expenses</b> (Post to Page 2, Line 13) .....	\$	107,762

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD FROM: July 1, 2012 TO: June 30, 2013

### BASIS of ALLOCATION of GENERAL and ADMINISTRATIVE EXPENSES

<u>Line No.</u>	<u>DESCRIPTION</u>	<u>Basis of Allocation</u>
<b>Professional Service:</b>		
1	Legal Fees	Estimate, City Attorney provides legal services for 15 main departments in the City.
2	Collection Fees	Actual amount paid to billing company.
3	Accounting and Auditing	Estimate, Financial Audit Services for the City divided amongst 15 Departments
4	Data Processing Fees	N/A
5	Other (Attach Schedule)	N/A
6	Total	
<b>Travel and Entertainment:</b>		
7	Meals and Entertainment	Actual Incident Meals for Ambulance Services
8	Transportation - Other Company Vehicles	N/A
9	Travel	Actual Travel and Training Costs for Ambulance Services
10	Other (Attach Schedule)	N/A
11	Total	Total Travel and Entertainment
<b>Other General and Administrative:</b>		
12	Office Supplies	Actual office Supplies for Ambulance Services
13	Postage	Actual postage for Ambulance Services
14	Telephone	Actual telephone services for Ambulance Services
15	Advertising	N/A
16	Professional Liability Insurance	Actual Liability insurance for Ambulance Services
17	Dues and Subscriptions	Actual dues and subscriptions for Ambulance Services
18	Other (Attach Schedule)	N/A
19	Total	

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# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD

FROM: July 1, 2012

TO: June 30, 2013

## OTHER OPERATING EXPENSES

Line

No. DESCRIPTION

### Depreciation and Amortization:

1	Depreciation (Attach Schedule III) .....	(From Pg 13, Line 21, Col I) .....	\$ 106,741	
2	Amortization .....		-	
3	Total .....			\$ 106,741
4	Rent / Lease (Attach Schedule III) .....	(From Pg 13, Line 21, Col K) .....		979

### Building / Station Expense:

5	Building and Cleaning Supplies .....		12,382	
6	Utilities .....		18,882	
7	Property Taxes .....		-	
8	Property Insurance .....		-	
9	Repairs and Maintenance .....		-	
10	Other (Attach Schedule) .....		-	
11	Total .....			31,265

### Vehicle Expense - Ambulance Units:

12	License / Registration .....		-	
13	Fuel .....		37,150	
14	General Vehicle Service and Maintenance .....		8,602	
15	Major Repairs .....		-	
16	Insurance - Service Vehicles .....		-	
17	Other (Attach Schedule) .....		-	
18	Total .....			45,752

### Other Expenses:

19	Dispatch .....		679	
20	Education / Training .....		13,689	
21	Uniforms and Uniform Cleaning .....		11,832	
22	Meals and Travel for Ambulance personnel .....		-	
23	Maintenance Contracts .....		-	
24	Minor Equipment - Not Capitalized .....		9,914	
25	Ambulance Supplies - Nonchargeable .....		4,357	
26	Other (Contractual Services) .....		42,081	
27	Total .....			82,552
28	Total Other Operating Expenses .....	(Post to Page 2, Line 15) .....	\$	267,288

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## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD** **FROM:** July 1, 2012 **TO:** June 30, 2013

### ALLOCATION of OTHER OPERATING EXPENSES

Line No.	DESCRIPTION	(1) Total Expenditure	(2) Allocation Percentage	(3) Ambulance Amount
<b>Depreciation and Amortization:</b>				
1	Depreciation (Attach Schedule III) (From Pg 13, Line 20, Col I)	\$ 106,741	100%	\$ 106,741
2	Amortization	-		
3	Total	106,741		106,741
4	Rent / Lease (Attach Schedule III) (From Pg 13, Line 20, Col K)	979	100%	979
<b>Building / Station Expense:</b>				
5	Building and Cleaning Supplies	12,382	50%	6,191
6	Utilities	18,882	50%	9,441
7	Property Taxes	-		-
8	Property Insurance	-		-
9	Repairs and Maintenance	-		-
10	Other (Attach Schedule)	-		-
11	Total	31,265		15,632
<b>Vehicle Expense - Ambulance Units:</b>				
12	License / Registration	-		-
13	Fuel	37,150	45%	16,651
14	General Vehicle Service and Maintenance	8,602	70%	6,021
15	Major Repairs	-		-
16	Insurance - Service Vehicles	-		-
17	Other (Attach Schedule)	-		-
18	Total	45,752		22,673
<b>Other Expenses:</b>				
19	Dispatch	679	100%	679
20	Education / Training	13,689	50%	6,844
21	Uniforms and Uniform Cleaning	11,832	50%	5,916
22	Meals and Travel - Ambulance Personnel	-		-
23	Maintenance Contracts	-		-
24	Minor Equipment - Not Capitalized	9,914	50%	4,957
25	Ambulance Supplies - Nonchargeable	4,357	50%	2,179
26	Other (Contractual Services)	42,081	18%	7,745
27	Total	82,552		28,320
28	Total Other Operating Expenses (Post to Page 2, Line 15)	\$ 267,288		\$ 174,345

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BEMSTS/CON & RATES

## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:** July 1, 2012

**TO:** June 30, 2013

**BASIS of ALLOCATION OF OTHER EXPENSES**

Line No.	<u>DESCRIPTION</u>	<u>Basis of Allocation</u>
<b>Depreciation and Amortization:</b>		
1	Depreciation	Estimated Depreciation for Ambulance Services Equipment
2	Amortization	N/A
3	Total	Estimated Depreciation for Ambulance Services Equipment
4	Rent / Lease	Estimated Rent/Lease for Ambulance Services Equipment
<b>Building / Station Expense:</b>		
5	Building and Cleaning Supplies	Actual Building and Cleaning Supplies for Ambulance Services
6	Utilities	Estimated Utilities for Ambulance Services
7	Property Taxes	N/A
8	Property Insurance	Included in liability insurance costs
9	Repairs and Maintenance	N/A
10	Other	N/A
11	Total	Total Building/Station Expenses
<b>Vehicle Expense - Ambulance Units:</b>		
12	License / Registration	Already included in other costs
13	Fuel	Actual Fuel for Ambulance Services Vehicles
14	General Vehicle Service and Maintenance	Actual Vehicle Service and Maintenance for Ambulance Services Vehicles
15	Major Repairs	N/A
16	Insurance - Service Vehicles	N/A
17	Other	N/A
18	Total	Total for Vehicle Ambulance Units Expense
<b>Other Expenses:</b>		
19	Dispatch	Actual Dispatch for Ambulance Services
20	Education / Training	N/A
21	Uniforms and Uniform Cleaning	Actual Uniform and Uniform Equipment for Ambulance Services
22	Meals and Travel for Ambulance personnel	No Costs this year
23	Maintenance Contracts	N/A
24	Minor Equipment - Not Capitalized	Actual Minor Equipment for Ambulance Services
25	Ambulance Supplies - Nonchargeable	Actual Nonchargeable Ambulance Supplies for Ambulance Services
26	Other (Contractual Services)	Actual Contractual Services for Ambulance Services
27	Total	Total Other Expenses

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD

FROM: July 1, 2012 TO: June 30, 2013

### DETAIL OF CONTRACTUAL ALLOWANCES

Line No.	Name of Contracting Entity	Total Billable Runs	Gross Billing	Percent Discount	Allowance
1	N/A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	(Post Total to Page 2, Line 4)				

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD

FROM: July 1, 2012 TO: June 30, 2013

### SUBSCRIPTION SERVICE REVENUE AND DIRECT SELLING EXPENSES

Line No.	Description	
1	Billings at Fully Established Rate .....	\$ N/A
<u>Less:</u>		
2	AHCCCS Settlement .....	\$ N/A
3	Medicare Settlement .....	N/A
4	Subscription Service Settlement ..... (Post to Pg 2, Line 5) ...	N/A
5	Subscription Service Bad Debt .....	N/A
6	Total .....	N/A
<u>Plus:</u>		
7	Net Revenue from Subscription Service Runs .....	N/A
8	Sales of Subscription Service ..... (Post to Pg 2, Line 9) .....	N/A
9	Other Revenue ..... (attach schedule) .....	N/A
10	Total Subscription Service Revenue ..... (total of Lines 7, 8 and 9)	N/A
 <b>Direct Expenses Incurred Selling Subscription Contracts</b>		
11	Salaries / Wages .....	N/A
12	Payroll Taxes .....	N/A
13	Employee Fringe Benefits .....	N/A
14	Professional Services .....	N/A
15	Contract Labor .....	N/A
16	Travel .....	N/A
17	Other General & Administrative Expenses .....	N/A
18	Depreciation / Amortization .....	N/A
19	Rent / Lease .....	N/A
20	Building / Station Expense .....	N/A
21	Transportation / Vehicles .....	N/A
22	Other: ..... (attach schedule) .....	N/A
23	Total Subscription Service Expenses ..... (Post to Pg 2, Line 17) .....	\$ N/A

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD FROM: July 1, 2012 TO: June 30, 2013

### OTHER OPERATING REVENUES & EXPENSES

Line  
No.

Description

#### Other Operating Revenues:

1	Supportive Funding - Local (General Fund) (attach schedule) .....	\$ 1,106,597
2	Grant Funds - State (attach schedule) .....	-
3	Grant Funds - Federal (attach schedule) .....	49,310
4	Grant Funds - Other (attach schedule) .....	-
5	Patient Finance Charges .....	-
6	Patient Late Payment Charges .....	-
7	Interest Earned - Related Person / Organization .....	-
8	Interest Earned - Other .....	-
9	Gain on Sale of Operating Property .....	-
10	Other: .....	-
11	Other: .....	-
12	Total Other Operating Revenues .....	\$ 1,155,907
<b>Other Operating Expenses:</b>		
13	Loss on Sale of Operating Property .....	-
14	Other: .....	-
15	Other: .....	-
16	Total Other Operating Expenses .....	-
17	Net Other Operating Revenues and Expenses ..... (Post to Pg 2, Line 20) .....	\$ 1,155,907

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BEAUSMONT & RATES

# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY: \_\_\_\_\_ CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE \_\_\_\_\_

FOR THE PERIOD FROM: July 1, 2012 TO: June 30, 2013

## Schedule 1 DETAIL OF SALARIES / WAGES Officers / Owners

Line No.	Name	Title	% of Ownership	Management	*FTE	CEP EMENT EMI	*FTE	OFFICE	*FTE	OTHER	*FTE	WAGES PAID TO OWNERS	*FTE
1	N/A			\$								\$	
2													
3													
4													
5													
6													
7	TOTAL			\$				\$		\$		\$	

\* Full-time equivalents (F.T.E.) is the sum of all hours for which employee wages were paid during the year divided by 2080

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## AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD

FROM: July 1, 2012

TO: June 30, 2013

### Schedule II

#### DETAIL of SALARIES / WAGES

#### Management, Ambulance Personnel, Other Personnel

Line

No. Detail of Salaries / Wages - Other Than Officers / Owners

1 **MANAGEMENT:**

Certification and / or Title	Scheduled Shifts ( no. of hours worked each week)	Hourly Wage	Annual Salary	\$ Per Run or Shift
Fire Chief	40		-	

2 **AMBULANCE PERSONNEL:**

Paramedic	Varies from 96-120 Hours			
EMT	Varies from 96-120 Hours			
Ambulance Drivers	40			

3 **OTHER PERSONNEL:**

Receptionist Clerk	40		-	
			-	

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# **AMBULANCE REVENUE AND COST REPORT**

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:**

July 1, 2012

**TO:**

June 30, 2013

**Schedule III  
DEPRECIATION and/or RENT / LEASE EXPENSE  
AMBULANCE VEHICLES & ACCESSORIAL EQUIPMENT ONLY**

Line No.	A Description of Property	B Date Placed In Service	C Cost or Other Basis	D Business Use Percent	E Basis for Depreciation	F Method "Straight line" Depreciation	G Recovery Period (in years)	H Depreciation Prior Years	I Current Year Depreciation	J Remaining Basis	K Rent / Lease Amounts *
1	Ambulance	7/1/2005	89,994	100%	89,994	Straight Line	5	89,994	-	-	-
2	Ambulance	6/1/2001	84,890	100%	84,890	Straight Line	7	84,890	-	-	-
3	Fire Truck	5/1/2004	300,003	0%	-	Straight Line	10	-	-	-	-
4	2006 White Silverado 2500 w Ext Warranty	3/20/2006	37,685	75%	28,264	Straight Line	6	28,264	-	-	-
5	2007 White Wells Cargo 8x40' Gooseneck Utility Trailer	9/21/2006	33,672	75%	25,254	Straight Line	6	24,202	1,052	-	-
6	Ambulance	9/11/2008	132,878	100%	132,878	Straight Line	7	71,185	18,983	42,711	-
7	Walk in Trailer w Air Compressor	6/25/2009	82,290	100%	82,290	Straight Line	7	36,247	11,756	34,288	-
8	Dodge Utility Truck 2001	4/16/2009	5,000	75%	3,750	Straight Line	6	1,979	625	1,146	-
9	Ambulance	3/5/2010	188,926	100%	188,926	Straight Line	7	60,726	26,990	101,210	-
10	2011 Aerial Platform Fire Truck	9/4/2012	1,104,388	10%	110,439	Straight Line	8	-	10,354	100,085	979
11											
12											
13											
14											
15											
16											
17											
18											
19											
20	<b>SUBTOTAL</b>										979

\* Complete Description of property, date placed in service, and rent/lease amount only.

Post to Pg 13, Line 20, Column I      69,759      279,439      979  
Post to Pg 13, Line 20, Column K

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# AMBULANCE REVENUE AND COST REPORT

AMBULANCE SERVICE ENTITY:

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

FOR THE PERIOD

FROM: July 1, 2012

TO: June 30, 2013

Schedule III  
DEPRECIATION and/or RENT / LEASE EXPENSE  
ALL OTHER ITEMS

Line No.	A Description of Property	B Date Placed in Service	C Cost or Other Basis	D Business Use Percent	E Basis for Depreciation	F Method "Straight line" Depreciation	G Recovery Period (in years)	H Depreciation Prior Years	I Current Year Depreciation	J Remaining Basis	K Rent / Lease Amounts *
1	4 SCBA Airpacks	9/27/2007	17,678	100%	17,678	Straight Line	7	11,996	2,525	3,157	-
2	Washer/Dryer Unit	6/30/2008	5,547	50%	2,773	Straight Line	5	2,219	555	-	-
3	Building - Fire Station	1/1/1990	552,000	50%	276,000	Straight Line	45	138,000	6,133	131,867	-
4	Air Filtration/Cleaning System	6/29/2007	39,404	100%	39,404	Straight Line	15	13,354	2,627	23,423	-
5	Search Camera, Hazmat Wireless Video System	1/29/2007	15,058	50%	7,529	Straight Line	7	5,826	1,076	627	-
6	LifePack 12 Cardiac Diffusulator Monitor	10/5/2006	20,440	100%	20,440	Straight Line	10	11,583	2,044	6,813	-
7	LifePack 12 Cardiac Diffusulator Monitor	10/5/2006	20,440	100%	20,440	Straight Line	10	11,583	2,044	6,813	-
8	Retractor for 12 Lead Defibrillator Monitor	10/28/2006	9,448	100%	9,448	Straight Line	5	9,448	-	-	-
9	12 Lead Defibrillator Monitor	2/24/2006	12,420	100%	12,420	Straight Line	5	12,420	-	-	-
10	Jaws of Life 6.5 HP sump Pump	3/16/2006	17,727	75%	13,295	Straight Line	5	10,127	-	-	-
11	Station Generator	2/1/2005	20,253	50%	10,127	Straight Line	7	29,737	9,391	7,826	-
12	Ambulance Gunners (4)	4/9/2009	46,954	100%	46,954	Straight Line	5	2,421	892	1,729	-
13	Ballistic Vests (25)	12/4/2008	9,684	50%	4,842	Straight Line	7	581	296	5,025	-
14	Cameras and Security Equipment	6/30/2010	11,824	50%	5,912	Straight Line	20	1,475	943	1,896	-
15	Emergency Unloading Fixture	9/16/2010	5,619	75%	4,214	Straight Line	5	2,947	1,684	3,789	-
16	Iron Key Flash Drives (4)	9/23/2010	8,420	100%	8,420	Straight Line	5	5,305	7,073	-	-
17	Cardiac Monitors	9/13/2011	70,732	100%	70,732	Straight Line	10	-	-	-	-
18											
19											
20	SUBTOTAL above								36,982	251,320	-
21	SUBTOTAL from Page 12, Line 20								69,769	279,439	979
22	SUM of Line 18 & 19								106,741	530,759	979

\* Complete Description of property, date placed in service, and rental/lease amount only.

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# **AMBULANCE REVENUE AND COST REPORT**

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:**

July 1, 2012

**TO:**

June 30, 2013

**Schedule IV  
DETAIL OF INTEREST**

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		Interest Rate	Principal Balance		Interest Expense	
			Beginning of Period	End of Period	Related Persons or Organizations	Other
Service Vehicles & Accessorial Equipment Name of Payee:						
1	N/A	_____ %	\$ _____	\$ _____	\$ _____	\$ _____
2		_____	_____	_____	_____	_____
3		_____	_____	_____	_____	_____
4		_____	_____	_____	_____	_____
Communication Equipment Name of Payee:						
5	N/A	_____	_____	_____	_____	_____
6		_____	_____	_____	_____	_____
7		_____	_____	_____	_____	_____
Other Property and Equipment Name of Payee:						
8	N/A	_____	_____	_____	_____	_____
9		_____	_____	_____	_____	_____
10		_____	_____	_____	_____	_____
Working Capital Name of Payee:						
11	N/A	_____	_____	_____	_____	_____
12		_____	_____	_____	_____	_____
13		_____	_____	_____	_____	_____
Other Name of Payee:						
14	N/A	_____ %	_____	_____	_____	_____
15	TOTAL		\$ _____	\$ _____	\$ _____	\$ _____

Post totals of Column 4 & 5 to Pg 2, Line 16

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## AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:** CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD** **FROM:** July 1, 2012 **TO:** June 30, 2013

**BALANCE SHEET** Current audited financial statements may be submitted in lieu of the Balance Sheet

### ASSETS

#### CURRENT ASSETS

1	Cash	.....	\$ N/A	
2	Accounts Receivable	.....	N/A	
3	Less: Allowance for Doubtful Accounts	.....	N/A	
4	Inventory	.....	N/A	
5	Prepaid Expenses	.....	N/A	
6	Other Current Assets	.....	N/A	
7	TOTAL CURRENT ASSETS	.....		\$ N/A
9	PROPERTY & EQUIPMENT	.....		N/A
10	Less: Accumulated Depreciation	.....		N/A
11	OTHER NON CURRENT ASSETS	.....		N/A
12	TOTAL ASSETS	.....		\$ N/A

### LIABILITIES & EQUITY

#### CURRENT LIABILITIES

13	Accounts Payable	.....	\$ N/A	
14	Current Portion of Notes Payable	.....	N/A	
15	Current Portion of Long-Term Debt	.....	N/A	
16	Deferred Subscription Income	.....	N/A	
17	Accrued Expenses and Other	.....	N/A	
18		.....	N/A	
19		.....	N/A	
20	TOTAL CURRENT LIABILITIES	.....		\$ N/A
21	NOTES PAYABLE	.....	N/A	
22	LONG-TERM DEBT OTHER	.....	N/A	
23	TOTAL LONG-TERM DEBT	.....		N/A

#### EQUITY & OTHER CREDITS

##### Paid-In Capital:

24	Common Stock	.....	N/A	
25	Paid-In Capital in Excess of Par Value	.....	N/A	
26	Contributed Capital	.....	N/A	
27	Retained Earnings	.....	N/A	
28		.....	N/A	
29		.....	N/A	
30	Fund Balance	.....	N/A	
31	TOTAL EQUITY	.....		N/A
32	TOTAL LIABILITIES & EQUITY	.....		\$ N/A

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# AMBULANCE REVENUE AND COST REPORT

**AMBULANCE SERVICE ENTITY:**

CITY OF DOUGLAS FIRE AND AMBULANCE SERVICE

**FOR THE PERIOD**

**FROM:** July 1, 2012

**TO:** June 30, 2013

**STATEMENT OF CASH FLOWS**

The Cash Flow Statement in ONLY Required for the Projected Period

**OPERATING ACTIVITIES:**

1	Net (loss) Income		\$	
	<i>Adjustments to Reconcile Net Income to Net Cash</i>			
	<i>Provided by Operating Activities:</i>	Note: a increase in these accounts improves cash flow		
2	Depreciation Expense			
3	Deferred Income Tax			0
4	Loss (gain) on Disposal of Property & Equipment			0
	<i>(Increase) Decrease in:</i>	Note: a decrease in these accounts improves cash flow		
5	Accounts Receivable			
6	Inventories			
7	Prepaid Expenses			0
	<i>Increase (Decrease) in:</i>	Note: a increase in these accounts improves cash flow		
8	Accounts Payable			
9	Accrued Expenses			
10	Deferred Subscription Income			0
11	NET CASH PROVIDED (Used) BY OPERATING ACTIVITIES		\$	0

**INVESTING ACTIVITIES:**

12	Purchases of Property & Equipment			0
13	Proceeds from Disposal of Property & Equipment			0
14	Purchases of Investments			0
15	Proceeds from Disposal of Investments			0
16	Loans Made			0
17	Collections on Loans			0
18	Other			0
19	NET CASH PROVIDED (Used) BY INVESTING ACTIVITIES			0

**FINANCING ACTIVITIES:**

	<i>New Borrowings:</i>			
20	Long-Term			0
21	Short-Term			0
	<i>Debt Reduction:</i>			
22	Long-Term			0
23	Short-Term			0
24	Capital Contributions			0
25	Dividends Paid		\$	0
26	NET CASH PROVIDED (Used) BY FINANCING ACTIVITIES			0
27	NET INCREASE (Decrease) IN CASH			0
28	CASH AT BEGINNING OF YEAR			
29	CASH AT END OF YEAR			0

**SUPPLEMENTAL DISCLOSURES:**

	<i>Non-cash Investing and Financing Transactions:</i>			
30				0
31				0
32				0
33	Interest Paid (Net of Amounts Capitalized)			0
34	Income Taxes Paid		\$	0

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JAN 27 2014

BEMSTOCK

**INSTRUCTIONS - Long Report; AR&CR: For-Profit Companies & Larger Ambulance Organizations & Applicants for a General Rate Increase**

**AR&CR: GENERAL INFORMATION and CERTIFICATION**

Enter information on appropriate lines; sign and date document.

**AR&CR PAGE 1: STATISTICAL SUPPORT DATA**

Enter the name of the ambulance service and the fiscal year reporting period. This is "self-posting" to all worksheets upon entering the information on the General Information and Certification Cover Page.

**TYPE OF RUN**

**Lines 1 & 2**

Enter the number of advanced life support (ALS) and basic life support (BLS) transports for each of the three categories and total all in column 4.

**Lines 3 & 4**

Enter the number of loaded billable miles and waiting time, for each of the three categories and total all in column

**Line 5**

Enter the total number of canceled runs in column 4.

**VOLUNTEER SERVICES (Optional)**

**Lines 6, 7, 8, and 9.**

Enter the total donated hours by type of service performed in column 4 and provide total volunteer hours on line 9,

**AR&CR PAGE 1.1: STATISTICAL SUPPORT DATA**

Enter the appropriate information by type of patients - subsidized and nonsubsidized patients.

Column 1, Subsidized Patients, include transports in which governmental or district funds are applied toward in-district or resident patient accounts.

Column 2, Nonsubsidized Patients, include transports in which governmental or district funds are not applied towards individual patient bills.

**TYPE OF RUN**

**Lines 1 & 2**

Enter the number of advanced life support (ALS) and basic life support (BLS) transports for Subsidized and Nonsubsidized Patients and total in column 3.

**Lines 3 & 4**

Enter the number of loaded billable miles and waiting time, for Subsidized and Nonsubsidized Patients and total in column 3.

**Line 5**

Enter the total number of canceled runs in column 3.

**VOLUNTEER SERVICES (Optional)**

**Lines 6, 7, 8, and 9.**

Enter the total donated hours by type of service performed in column 3 and provide total volunteer hours on line 9, column 3.

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**INSTRUCTIONS - Long Report; AR&CR: For-Profit Companies & Larger Ambulance Organizations**

**AR&CR PAGE 2: STATEMENT OF INCOME & EXPENSES**

Enter the name of the ambulance service and the fiscal year reporting period.

**Operating Revenues:**

**Line 1**

Enter the Total Ambulance Service Routine Operating Revenue figure identified on Page 3, Line 10. It is also shown on Page 3.1, Line 10.

**Line 2**

Enter Settlement amounts from Arizona Health Care Cost Containment System (AHCCCS) transports shown on Page 3.1, Line 11. Specifically, AHCCCS Settlement equals Billed Charges, minus Amount Paid.

**Line 3**

Enter Settlement amounts from Medicare transports. Specifically, Medicare Settlement equals Billed Charges, minus Allowed Charges. The Medicare Settlement is the amount NOT ALLOWED to be billed to patients.

**Line 4**

Enter amounts from Contract Discounts transports shown on Page 7, Line 22. Specifically, Contract Discounts equals Billed Charges, minus Amount Paid.

**Line 5**

Enter Settlement amounts from Subscription Service transports shown on Page 8, Line 4. Specifically, Subscription Service Settlement equals Billed Charges, minus Amount Paid.

**Line 6**

Enter Settlement amounts from all other sources shown on Page 3.1, Line 13.

**Line 7**

Total Lines 2 through Line 6. Result is Total Settlements

**Line 8**

Subtract Line 7 from Line 1. Result is Net Revenue From Ambulance Runs

**Line 9**

Enter the gross amount of dollars received from Subscription Service Contract sales shown on Page 8, Line 8.

**Line 10**

Add Line 8 plus Line 9. Result is Total Operating Revenue

**Operating Expenses:**

**Line 11**

Enter the amount of Bad Debt.

Bad Debt is the amount in accounts and notes receivable that are likely to be uncollectable. An estimate of the amount of bad debt may be based on an "experience percentage" applied to: (1) the balance of accounts receivable, or (2) the amount of charges to patient accounts, during the fiscal period. It may also be based on a detailed analysis of those accounts. Any collection of funds booked as bad debt, will reduce the bad debt account balance.

**AR&CR PAGE 2: continues - STATEMENT OF INCOME & EXPENSES**

**Operating Expenses, continued**

**Line 12**

Enter the Total Salaries, Wages, Taxes, and Benefits Expense figure identified on Page 4, Line 22.

**Line 13**

Enter the Total General and Administrative Expense figure identified on Page 5, Line 20.

**Line 14**

Enter the Cost of Goods Sold Expense figure identified on Page 3, Line 15.

**Line 15**

Enter the Other Operating Expense figure identified on Page 6, Line 28.

**Line 16**

Enter the Interest Expense figure identified on Page 14, Line 28, Columns 4 & 5.

**Line 17**

Enter the Subscription Service Direct Selling Expense figure identified on Page 8, Line 23.

**Line 18**

Total Lines 11 through 17. Result is Total Operating Expense.

**Line 19**

Subtract Line 18 from Line 10. Result is Ambulance Service Income (loss).

**Other Revenues / Expenses**

**Line 20**

Enter Other Operating Revenue and Expense figure identified on Page 9, Line 17, Column 2.

**Line 21**

Enter Non-Operating Revenue and Expense.

These are non-operating revenues and expenses not classified elsewhere. Do not include non-operating revenues and expenses associated with Subscription Service. The amount shown shall be supported by a schedule.

**Line 22**

Enter Non-Deductible Expense. The amount shown shall be supported by a schedule.

The following is a partial list of non-deductible expenses that Arizona Department of Health Services consider to be unreasonable expenses for rate setting purposes:

- a. Contractual allowances that have not been approved by the Director.
- b. Costs allocated to, or from, other affiliated business activities related companies and parties when the basis of allocating direct and indirect costs are not measured on a cause-and-effect relationship.
- c. Expenses claimed without supporting documentation.
- d. Excess compensation to employees or contractors.
- e. Any expenses of a personal nature for employees, owners and officers of the corporation including, but not limited to: (1) expenses related to commuting from home to the office, (2) travel and entertainment expenses that do not directly relate to the ambulance service.

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**INSTRUCTIONS - Long Report; AR&CR: For-Profit Companies & Larger Ambulance Organizations**

**AR&CR PAGE 2: continues - STATEMENT OF INCOME & EXPENSES**

**Other Revenues / Expenses, continued**  
**Line 22**

f. Political or charitable contributions; Late payment charges; Goodwill; Penalties, judgments, or fines of any nature including civil penalties.

g. Legal fees not incurred under the ordinary course of doing business or associated with any complaint action brought against the ambulance service by the Department, that is upheld.

**Line 23**

Total Lines 20 & 21. Do not include Line 22 in total. Result is Total Other Revenues / Expenses

**Line 24**

Total Line 19 and Line 23. Result is Ambulance Service Income (loss) before Income Taxes.

**Provisions for Income Taxes:**

**Lines 25, 26, and 27**

Enter Federal Income Tax Expense, State Income Tax Expense and total both on Line 27

**Line 28**

Subtract Line 27 from Line 24. The result is Ambulance Service Net Income (loss)

**AR&CR PAGE 3: ROUTINE OPERATING REVENUE**

Enter the name of the ambulance service and the fiscal year reporting period.

**Ambulance Service Routine Operating Revenue**

**Line 1**

Enter the Advanced Life Support (ALS) Base Rate amounts in Column 1, and corresponding number of runs in Column 2 (include any Subscription Service runs). The result will be ALS gross revenues identified in Column 3 (Base Rate times number of Runs). There is room for three different ALS Rates and corresponding Runs. If more room is necessary please post in appropriate information at bottom of sheet.

**Line 2**

Enter the Basic Life Support (BLS) Base Rate amounts in Column 1, and corresponding number of runs in Column 2 (include any Subscription Service runs). The result will be BLS gross revenues identified in Column 3 (Base Rate times number of Runs). There is room for three different BLS Rates and corresponding Runs. If more room is necessary please post in appropriate information at bottom of sheet.

**Line 3**

Enter the Mileage Rate and corresponding number of Billable Miles. The result will be Mileage revenues identified in Column 3 (Mileage Rate times number of Billable Miles). Billable Miles are from point of pick up to the point of final destination.

**Line 4**

Enter the Waiting Rate and corresponding number of Waiting Hours. The result will be Waiting revenues identified in Column 3 (Waiting Rate times number of Waiting Hours). Waiting Hours is time (quarter-hour increments) in excess of the first fifteen minutes after arrival to load patient and an additional fifteen minutes to unload patient.

**Line 5**

Enter the total amount of Disposable Medical Supplies billed to patients.

**Line 6**

Enter the total amount of Nursing Charges.

**Line 7**

Total Lines 1 through 6.

**Line 8 and 9**

Enter the Standby and Other Revenue and include a schedule for each.

Standby charges are for services rendered at events where the ambulance company is paid to position a unit at public or private activities such as football games, hockey games, car races, etc.

**Line 10**

Total Lines 7, 8 and 9. The result is Total Ambulance Routine Operating Revenue and it is posted to Page 2, Line 1

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**AR&CR PAGE 3: continues - ROUTINE OPERATING REVENUE**

**Cost of Goods Sold: Medical Supplies**

Cost of Goods Sold shall consist only of the costs incurred to purchase inventory that was sold from a supplier. This does not include storing or warehousing costs, but may include direct shipping charges or sales taxes paid.

**Line 11**

Enter Inventory at Beginning of Year, Medical Supplies Cost.

**Line 12**

Enter Purchases, Medical Supplies

**Line 13**

Enter Other Costs. Provide a schedule

**Line 14**

Enter Inventory at End of Year, Medical Supplies

**Line 15**

Total Lines 11, 12, 13 and subtract Line 14. The result is Cost of Goods Sold and it is posted to Page 2, Line 14

**AR&CR PAGE 3.1: ROUTINE OPERATING REVENUE - Identified by Subsidized and Non-subsidized patients**

Enter the name of the ambulance service and the fiscal year reporting period.

**Ambulance Service Routine Operating Revenue - Identified by Subsidized and Non-subsidized patients**

**Lines 1 through 6**

Enter gross revenues at their fully established rates and charges for subsidized patients (Column 1) and non-subsidized patients (Column 2).

- (1) The ALS charges are those, as prescribed by A.R.S. 36-2239 (F). Enter gross dollar amounts.
- (2) The BLS charges are those, as prescribed by A.R.S. 36-2239 (G). Enter gross dollar amounts.
- (3) The Mileage charge is the mileage rate times the number of miles, from the point of pick up to the point of final destination.
- (4) The Waiting charge is the waiting rate times the amount of time in excess of the first fifteen minutes after arrival to load patient and an additional fifteen minutes to unload patient.
- (5) Medical Supply charge is the amount billed to patients for disposable medical supplies.
- (6) Nursing charge is the total amount of nursing charges.

**Line 7**

Total Lines 1 through 6, by subsidized, non-subsidized patients and grand total.

**Line 8 and 9**

Enter the Standby and Other Revenue and include a schedule for each.

Standby charges are for services rendered at events where the ambulance company is paid to position a unit at public or private activities such as football games, hockey games, car races, etc.

**Line 10**

Total Lines 7, 8 and 9. The result is Total Ambulance Routine Operating Revenue and it is posted to Page 2, Line 1

**Line 11**

Enter the amount of Arizona Health Care Cost Containment System (AHCCCS) Settlement, by subsidized and non-subsidized patients.

AHCCCS Settlement is the difference between the fully established rates/charges and the amount received for such charges from AHCCCS providers.

**Line 12**

Enter the amount of Medicare Settlement, by subsidized and non-subsidized patients.

Medicare Settlement equals Billed Charges, minus Allowed Charges. The Medicare Settlement is the amount NOT ALLOWED to be billed to patients.

**Line 13**

Enter the amount of Patient Subsidy.

This is the amount of governmental or district funds applied toward individual patient bills.

**Line 14**

Enter Other Allowances and attach a schedule.

**Line 15**

Total Lines 11 through 14 for Columns 1, 2 and 3. The result is Total Settlements.

**AR&CR PAGE 4: WAGES, PAYROLL TAXES AND EMPLOYEE BENEFITS**

Enter the name of the ambulance service and the fiscal year reporting period.

**Wages, Payroll Taxes, and Employee Benefits**

Enter the salaries and wages of staff identified in Schedule I, Page 10 and Schedule II, Page 11, on this page.

**Lines 1 through 21**

Enter total number of full-time equivalents (FTE's) and corresponding gross amounts for wages, taxes and benefits for each category. Totals for each category and last line 22, will "self add".

The Casual Labor and Wages columns, Lines 9, 10 and 11 need further explanation:

Casual Labor monies are those paid on a per run, or on-call shift basis.

Wage monies are those paid on an hourly or salary basis.

Add Casual Labor monies to Wage monies and enter the result in the Amount column.

Casual Labor hours or monies are not included when calculating FTE's.

**Line 22**

The total monies identified will "self post" to Page 2, Line 12.

**AR&CR PAGE 4.1: ALLOCATION OF WAGES, TAXES and EMPLOYEE BENEFITS**

**AR&CR PAGE 5.1: ALLOCATION OF GENERAL and ADMINISTRATIVE EXPENSES**

**AR&CR PAGE 6.1: ALLOCATION OF OTHER OPERATING EXPENSES**

**AR&CR PAGE 4.1a: Basis of ALLOCATION OF WAGES et al.**

**AR&CR PAGE 5.1a: Basis of ALLOCATION OF GENERAL EXPENSES et al.**

**AR&CR PAGE 6.1a: Basis of ALLOCATION OF OTHER EXPENSES et al.**

The six pages identified above do two things. First, they (Pages 4.1, 5.1 and 6.1) identify the total monies spent for particular categories (in a fire department) and the percent of that total that is allocated to the ambulance service activities. Second, they (Pages 4.1a, 5.1a and 6.1a) identify the reasoning for allocating; for instance - the basis for allocating Management Wages to ambulance services may be "estimate of time spent" or "number of ambulance transports".

**AR&CR PAGE 5: GENERAL and ADMINISTRATIVE EXPENSES**

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Enter the name of the ambulance service and the fiscal year reporting period.

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**Professional Services**

**Lines 1 through 6**

Enter the expenses for Professional Services on the appropriate lines. Line 6 will "self total".

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**Travel and Entertainment**

**Lines 7 through 11**

Enter the expenses for Travel and Entertainment on the appropriate lines. Line 11 will "self total". These are "T & E" expenses related to operating the ambulance service.



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**AR&CR PAGE 5: continues - GENERAL and ADMINISTRATIVE EXPENSES**

**Other General and Administrative**

**Lines 12 through 19**

Enter the expenses for Other General and Administrative on the appropriate lines. Line 19 will "self total".

This cost center includes other routine operating expenses associated with overall management and administration not identified elsewhere.

**Line 20**

This line will "self-total" and "self-post" to Page 2, Line 13.

**AR&CR PAGE 6: OTHER OPERATING EXPENSES**

Enter the name of the ambulance service and the fiscal year reporting period.

**Depreciation and Amortization**

**Line 1**

This line will "self-post" from Depreciation Schedule III, Page 13, Line 20, Column I.

**Line 2**

Enter Amortization expense. Note: Amortization expenses on intangible assets are not allowed in rate setting, thus identified amounts must be offset on Page 2, Line 22, Non-Deductible Expenses.

**Line 3**

This line will "self-total".

**Line 4**

This line will "self-post" from Depreciation Schedule III, Page 13, Line 20, Column K.

**Building / Station Expense**

**Lines 5 through 11**

Enter the expenses for B & S on appropriate lines. Line 11 will "self-total".

**Vehicle Expense - Ambulance Units**

**Lines 12 through 18**

Enter the expenses for Ambulance Units on appropriate lines. Line 18 will "self-total".

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Note: Record minor repairs on Line 14, General Vehicle Service and Maintenance.

Record major repairs on Line 15, Major Repairs, only if -

- they are reported as expenses for federal income tax purposes, and
- the repairs do not significantly extend the useful life of the ambulance, and
- recording of repairs as routine expense is consistent with prior accounting practices, and
- recording of the disbursement as an expense does not materially affect transportation expenses.

If these four tests are not met, record the disbursement as a capital expenditure, on Depreciation Schedule III, Page 13, and depreciate.

Line 18 will "self-total".